

STATE OF INDIANA

DEPARTMENT OF LOCAL GOVERNMENT FINANCE



INDIANA GOVERNMENT CENTER NORTH
100 NORTH SENATE AVENUE N1058(B)
INDIANAPOLIS, IN 46204
PHONE (317) 232-3777
FAX (317) 232-8779

TO: County Assessors

FROM: Barry Wood, Assessment Division Director *JBW*

RE: Gas and Oil Public Records Access Request

DATE: August 22, 2011

Form G & O-1 (State Form 9931 – Property Schedule for Gas and Oil Well Assessment) is required to be annually submitted to the applicable county assessor by the taxpayer(s) owning the applicable gas/oil interests. The form provides specific information regarding the gas/oil interest, including lease information, the type of lease, the applicable percentage interest, and the allocation of the applicable percentage among the owners, including the name and address of all owners.

HEA 1004 – 2011, amended IC 6-1.1-35-9 by adding the following section:

(g) Confidential information concerning an oil or gas interest, as described in IC 6-1.1-4-12.4, may be disclosed by an assessing official if the interest has been listed on the delinquent property tax list pursuant to IC 6-1.1-24-1 and is not otherwise removed from the property tax sale under IC 6-1.1-24. A person who establishes that the person may bid on an oil or gas interest in the context of a property tax sale may request from an assessing official all information necessary to properly identify and determine the value of the gas or oil interest that is the subject of the property tax sale. The information that may be disclosed includes the following:

- (1) Lease information.
- (2) The type of property interest being sold.
- (3) The applicable percentage interest and the allocation of the applicable percentage interest among the owners of the oil or gas interest (including the names and addresses of all owners).

The official shall make information covered by this subsection available for inspection and copying in accordance with IC 5-14-3. Confidential information that is disclosed to a person under this subsection loses its confidential status. A person that is denied the right to inspect or copy information covered by this subsection may file a formal complaint with the public access counselor under the procedure prescribed by IC 5-14-5. However, a person is not required to file a complaint under IC 5-14-5 before filing an action under IC 5-14-3.

The amendment provides an exception in the context of tax sales to the confidential nature of information regarding gas and oil interests, and permits the disclosure of such information to potential tax sale purchasers.

The Public Access Counselor recently provided an advisory opinion in regard to a formal complaint alleging a violation of the Access to Public Records Act ("APRA"). A copy of the opinion is attached. In essence, although Form G & O-1 provides a Privacy Notice ("The records in this series are confidential according to IC 6-1.1-35-9"), based on the amendment in HEA 1004-2011, and the recent Public Access Counselor's advisory opinion, if, as part of a tax sale proceeding, an interested party requests the applicable percentage interest and the allocation of the applicable percentage interest among the owners of the oil or gas interest (including the names and addresses of all owners) on Page 2 of the Form, and all information necessary to determine the value of the gas or oil interest, which would include the average daily production on Page 1 of the Form, that information shall be disclosed in accordance with the APRA. Although Form G & O-1 does not require the disclosure of an individual's social security number, if a copy of the social security number is provided or included, the social security numbers would be redacted prior to disclosure in accordance with the APRA.

If you have questions or concerns, please contact Barry Wood, Assessment Division Director, at 317.232.3762 or Bwood@dlgf.in.gov . Access to public record questions should be directed to the Indiana Public Access Counselor at 317.233.9435 or <http://www.in.gov/pac/> .